



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DEERFIELD WATER UTILITY

Principal Office: 4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CYNTHIA L GOTTHART of
(Person responsible for accounts)

_____, DEERFIELD WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/17/1998
(Date)

VILLAGE CLERK TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DEERFIELD WATER UTILITY**Utility Address:** 4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

When was utility organized? 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CYNTHIA L GOTTHART**Title:** VILLAGE CLERK TREASURER**Office Address:**

4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

Telephone: (608) 764 - 5404**Fax Number:** (608) 764 - 5807**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** JANDRES@VIRCHOWKRAUSE.COM

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** JANDRES@VIRCHOWKRAUSE.COM**Date of most recent audit report:** 3/26/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ARNOLD EVENSEN**Title:** VILLAGE PRESIDENT**Office Address:**4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531**Telephone:** (608) 764 - 5404**Fax Number:** (608) 764 - 5807**E-mail Address:**

Name: CYNTHIA L GOTTHART**Title:** VILLAGE CLERK TREASURER**Office Address:**4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531**Telephone:** (608) 764 - 5404**Fax Number:** (608) 764 - 5807**E-mail Address:**

Name: JOHN DOYLE**Title:** PUBLIC WORKS DIRECTOR**Office Address:**4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531**Telephone:** (608) 764 - 5497**Fax Number:** (608) 764 - 5807**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

CATHY CRAY

MARY EBERHARDT

DENNIS GASSEN

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	282,502	278,698	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	164,005	92,838	2
Depreciation Expense (403)	36,190	30,586	3
Amortization Expense (404-407)	0		4
Taxes (408)	41,904	45,464	5
Total Operating Expenses	242,099	168,888	
Net Operating Income	40,403	109,810	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	40,403	109,810	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	24,925	22,498	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	24,925	22,498	
Total Income	65,328	132,308	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	65,328	132,308	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,025	34,051	14
Amortization of Debt Discount and Expense (428)	1,153	1,188	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,337	1,910	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)		3,071	19
Total Interest Charges	35,515	34,078	
Net Income	29,813	98,230	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,270,508	1,172,278	20
Balance Transferred from Income (433)	29,813	98,230	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,300,321	1,270,508	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	24,925	5
Total (Acct. 419):	24,925	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	282,502	0	0	0	282,502	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	282,502	0	0	0	282,502	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	30,339		30,339	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	40		40	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	30,379	0	30,379	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,127,788	2,123,106	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	173,950	139,858	2
Net Utility Plant	1,953,838	1,983,248	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	92,142	100,460	7
Total Other Property and Investments	92,142	100,460	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	354,998	378,990	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	27,454	23,587	11
Other Accounts Receivable (143)	33,346	28,945	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,477	13,475	14
Materials and Supplies (150)	15,409	14,439	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	448,684	459,436	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,920	11,073	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	9,920	11,073	
Total Assets and Other Debits	2,504,584	2,554,217	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	184,638	184,638	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,300,321	1,270,508	23
Total Proprietary Capital	1,484,959	1,455,146	
LONG-TERM DEBT			
Bonds (221)	581,000	605,500	24
Advances from Municipality (223)	767	31,586	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	581,767	637,086	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	28,701	10,588	28
Payables to Municipality (233)	34,648	33,790	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	43,418	31
Interest Accrued (237)	8,203	9,297	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	71,552	97,093	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	366,306	364,892	41
Total Liabilities and Other Credits	2,504,584	2,554,217	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,127,788	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,127,788	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	173,950	0	0	0	10
Total Accumulated Provision	173,950	0	0	0	
Net Utility Plant	1,953,838	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	139,858				139,858	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,190				36,190	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,488				1,488	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	37,678	0	0	0	37,678	13
Debits during year						14
Book cost of plant retired	3,586				3,586	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,586	0	0	0	3,586	19
Balance End of Year	173,950	0	0	0	173,950	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	15,409	14,439	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>15,409</u>	<u>14,439</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 W & S MRBS	1,153	428	9,920	1
Total			9,920	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	184,638	1
Changes during year (explain):		
NONE		2
Balance end of year	184,638	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 W & S MRBS	03/01/1993	03/01/2012	6.00%	581,000	1
Total Bonds (Account 221):				581,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 ADV FROM MUNICIPALITY	07/11/1994	07/15/2004	6.00%	767	1
Total for Account 223				767	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,418	1
Accruals:		
Charged water department expense	41,904	2
Charged electric department expense		3
Charged sewer department expense	672	4
Other (explain):		
NONE		5
Total Accruals and other credits	42,576	
Taxes paid during year:		
County, state and local taxes	83,315	6
Social Security taxes	2,289	7
PSC Remainder Assessment	390	8
Other (explain):		
NONE		9
Total payments and other debits	85,994	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 W & S REV BOND	8,452	33,025	33,286	8,191	1
Subtotal	8,452	33,025	33,286	8,191	
Advances from Municipality (223)					
1994 ADV FROM MUNICIPALITY	845	1,337	2,170	12	2
Subtotal	845	1,337	2,170	12	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	9,297	34,362	35,456	8,203	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	364,892					364,892	1
Add credits during year:							
For Services	1,414					1,414	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	366,306	0	0	0	0	366,306	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	92,142	3
Total (Acct. 125):	92,142	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,454	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	27,454	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	24,445	9
Merchandising, jobbing and contract work		10
Other (specify):		
GARBAGE	7,324	11
MISCELLANEOUS	1,577	12
Total (Acct. 143):	33,346	
Receivables from Municipality (145):		
JOINT METERING & OTHER FROM SEWER	5,462	13
TAX EQUIVALENT OVERPAYMENT	3,519	14
PUBLIC FIRE PROTECTION	7,237	15
OTHER	1,259	16
Total (Acct. 145):	17,477	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER AND GARBAGE BILLING	31,769	20
OTHER	2,879	21
Total (Acct. 233):	34,648	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,125,447	0	0	0	2,125,447	1
Materials and Supplies	14,924	0	0	0	14,924	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	156,904	0	0	0	156,904	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	365,599	0	0	0	365,599	6
Other (specify):					0	7
Average Net Rate Base	1,617,868	0	0	0	1,617,868	
Net Operating Income	40,403	0	0	0	40,403	8
Net Operating Income as a percent of						
Average Net Rate Base	2.50%	N/A	N/A	N/A	2.50%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	184,638	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,285,414	3
Other (Specify):		4
Total Average Proprietary Capital	1,470,052	
Net Income		
Net Income	29,813	5
Percent Return on Proprietary Capital	2.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE UTILITY IS INVOLVED IN A LAWSUIT ATTEMPTING TO RECOVER COSTS OF
WELL 2 CONTAMINATION

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-16)

county, state and local taxes line 8, column b is excluding \$3519
overpayment

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 29, 1998

Ms. Cynthia L. Gotthart, Clerk/Treasurer
Deerfield Water Utility
P.O. Box 66
Deerfield, WI 53531-0066

Re: 1997 Analytical Review File DWCCA-1570-RL

Dear Ms. Gotthart:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted you reported 17 flushing hydrants in service as of the first of the year. However, there were no flushing hydrants reported in 1996 as of the end of the year. Please explain.
2. In the future, when completing the Bonds schedule, page F-14, and Notes Payable schedule, page F-15, please provide year as a four-digit number and interest rate as a decimal. For example, 5.75 percent should be reported as .0575 .
3. During our review, we noted an amount reported in the Balance Sheet for account 125, Special Funds. However, the supporting schedule, page F-19, was not completed. Please complete the supporting schedule in all future annual reports.
4. During our review of the Pumping and Power Equipment schedule, page W-12, we noted that purpose and destination were not provided. Please provide this information in all future reports.
5. During our review of page W-17, we noted that the number of distribution valves as of the end of year was not provided. Please provide this information and continue this procedure in the future.

The Commission is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1996 annual report. Please confirm these changes or indicate the necessary corrections.

Page
Lines
Column
Reported As
Should Be

W-4 1 b 84580 84320
W-14 1 d 23905 23950

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:bhh:w:\compl\roselee\deerfield water ar.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	276,017	1
Total Sales of Water	276,017	
Other Operating Revenues		
Forfeited Discounts (470)	3,065	2
Miscellaneous Service Revenues (471)	455	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,965	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,485	
Total Operating Revenues	282,502	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	84,580	8
Pumping Expenses (620-625)	20,034	9
Water Treatment Expenses (630-635)	2,100	10
Transmission and Distribution Expenses (640-655)	15,797	11
Customer Accounts Expenses (901-904)	14,368	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	27,126	14
Total Operation and Maintenance Expenses	164,005	
Other Operating Expenses		
Depreciation Expense (403)	36,190	15
Amortization Expense (404-407)		16
Taxes (408)	41,904	17
Total Other Operating Expenses	78,094	
Total Operating Expenses	242,099	
NET OPERATING INCOME	40,403	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	11	68	641	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	68	641	
Metered Sales to General Customers (461)				
Residential	605	33,623	129,888	4
Commercial	64	7,410	22,453	5
Industrial	10	14,778	26,196	6
Total Metered Sales to General Customers (461)	679	55,811	178,537	
Private Fire Protection Service (462)	5		4,111	7
Public Fire Protection Service (463)	1		84,320	8
Other Sales to Public Authorities (464)	12	2,758	8,408	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	708	58,637	276,017	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	84,320	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	84,320	
Forfeited Discounts (470):		
Customer late payment charges	3,065	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,065	
Miscellaneous Service Revenues (471):		
OTHER	455	7
Total Miscellaneous Service Revenues (471)	455	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,932	10
Other (specify):		
REFUND FROM SAMS ROTARY DRILLERS	800	11
NSF CHECKS	90	12
MISCELLANEOUS	143	13
Total Other Water Revenues (474)	2,965	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	84,580	4
Total Source of Supply Expenses	84,580	
PUMPING EXPENSES		
Operation Labor (620)	8,641	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,925	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	468	9
Total Pumping Expenses	20,034	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,100	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,100	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	3,095	14
Operation Supplies and Expenses (641)	3,968	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,475	16
Maintenance of Mains (651)	3,022	17
Maintenance of Services (652)	1,819	18
Maintenance of Meters (653)	832	19
Maintenance of Hydrants (654)	831	20
Maintenance of Other Plant (655)	755	21
Total Transmission and Distribution Expenses	15,797	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,895	22
Accounting and Collecting Labor (902)	11,601	23
Supplies and Expenses (903)	872	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,368	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		27
Office Supplies and Expenses (921)	2,175	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,119	30
Property Insurance (924)		31
Injuries and Damages (925)	2,673	32
Employee Pensions and Benefits (926)	6,740	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,155	35
Transportation Expenses (933)	1,264	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	27,126	
Total Operation and Maintenance Expenses	164,005	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,897	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		672	2
Net property tax equivalent		39,225	
Social Security		2,289	3
PSC Remainder Assessment		390	4
Other (specify): NONE			5
Total tax expense		41,904	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193955				3
County tax rate	mills		3.518134				4
Local tax rate	mills		5.101121				5
School tax rate	mills		12.822764				6
Voc. school tax rate	mills		1.441563				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.077537				10
Less: state credit	mills		2.180754				11
Net tax rate	mills		20.896783				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.101121				14
Combined School Tax Rate	mills		14.264327				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.365448				17
Total Tax Rate	mills		23.077537				18
Ratio of Local and School Tax to Total	dec.		0.839147				19
Total tax net of state credit	mills		20.896783				20
Net Local and School Tax Rate	mills		17.535475				21
Utility Plant, Jan. 1	\$	2,123,107	2,123,107				22
Materials & Supplies	\$	14,439	14,439				23
Subtotal	\$	2,137,546	2,137,546				24
Less: Plant Outside Limits	\$	7,850	7,850				25
Taxable Assets	\$	2,129,696	2,129,696				26
Assessment Ratio	dec.		1.030462				27
Assessed Value	\$	2,194,571	2,194,571				28
Net Local & School Rate	mills		17.535475				29
Tax Equiv. Computed for Current Year	\$	38,483	38,483				30
Tax Equivalent per 1994 PSC Report	\$	39,897					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,897					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,614		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	132,839		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	146,453	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	56,659		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	159,282		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	12,196		20
Total Pumping Plant	228,137	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,828		23
Total Water Treatment Plant	5,828	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,500		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,614	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			132,839	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	146,453	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			56,659	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			159,282	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,196	20
Total Pumping Plant	0	0	228,137	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,828	23
Total Water Treatment Plant	0	0	5,828	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	77,450		26
Transmission and Distribution Mains (343)	1,196,338		27
Fire Mains (344)			28
Services (345)	235,692	965	29
Meters (346)	74,397	262	30
Hydrants (348)	111,169		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,697,546	1,227	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	1,387		34
Office Furniture and Equipment (391)	7,834		35
Computer Equipment (391.1)	12,626	2,069	36
Transportation Equipment (392)	16,565		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	2,049	4,972	39
Laboratory Equipment (395)	633		40
Power Operated Equipment (396)			41
Communication Equipment (397)	183		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	3,865		44
Other Tangible Property (399)			45
Total General Plant	45,142	7,041	
Total utility plant in service directly assignable	2,123,106	8,268	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,123,106	8,268	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			77,450	26
Transmission and Distribution Mains (343)			1,196,338	27
Fire Mains (344)			0	28
Services (345)			236,657	29
Meters (346)	210		74,449	30
Hydrants (348)			111,169	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	210	0	1,698,563	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,387	34
Office Furniture and Equipment (391)			7,834	35
Computer Equipment (391.1)	3,376		11,319	36
Transportation Equipment (392)			16,565	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,021	39
Laboratory Equipment (395)			633	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			183	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,865	44
Other Tangible Property (399)			0	45
Total General Plant	3,376	0	48,807	
Total utility plant in service directly assignable	3,586	0	2,127,788	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	3,586	0	2,127,788	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		4,989		4,989	1
February		4,643		4,643	2
March		5,056		5,056	3
April		5,076		5,076	4
May		5,287		5,287	5
June		6,017		6,017	6
July		5,225		5,225	7
August		5,005		5,005	8
September		5,258		5,258	9
October		6,476		6,476	10
November		5,111		5,111	11
December		5,065		5,065	12
Total for year	0	63,208	0	63,208	
Less: Measured or estimated water used in main flushing and water treatment during year				8	13
Less: Other utility use				61	14
Other utility use explanation:					15
WATER MAIN BREAKS					
Water pumped into distribution system				63,139	16
Less: Water sold				58,637	17
Losses and unaccounted for				4,502	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				524	21
Date of maximum: 10/9/1997					22
Cause of maximum:					23
THE VILLAGE REQUESTED INTERPANE TO SHUT DOWN THEIR WELL SO THE WATER UTILITY COULD TEST WELL 2 FOR CONTAMINATION SOURCE					
Minimum gallons pumped by all methods in any one day during reporting year				94	24
Date of minimum: 11/1/1997					25
Total KWH used for pumping for the year				158,319	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BLANK	WELL 1	526	8	576,000	Yes	1
BLANK	WELL 2	706	8	850,000	No	2
BLANK	WELL 3	865	12	504,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WEST DEERFIELD STREET	210 NORTH MAIN STREET	401 WASHBURN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CTW	LAYNE NORTH WEST	GOULDS	5
Year Installed	1981	1953	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	550	350	8
Pump Motor or Standby Engine Mfr	GE	GE	FORD	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	50	83	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP	BOOSTER PUMP 2		14
Location	CENTRAL AVENUE	BRICTON STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	AURORA	USED MCO		18
Year Installed	1993	1974		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	500	500		21
Pump Motor or Standby Engine Mfr	US	GE		23
Year Installed	1997	1997		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	20	20		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1970	1977	1974	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	1	1	1	10
				11
Total capacity in gallons	50,000	5,000	250,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	4,311				4,311
M	D	6.000	23,950				23,950
M	D	8.000	20,531				20,531
P	D	8.000	150				150
M	D	10.000	2,306				2,306
P	D	10.000	1,868				1,868
M	D	12.000	4,539				4,539
Total Within Municipality			57,655	0	0	0	57,655
M	D	12.000	1,100				1,100
Total Outside of Municipality			1,100	0	0	0	1,100
Total Utility			58,755	0	0	0	58,755

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	300				300		1
L	0.750	47				47		2
M	1.000	216	1			217		3
L	1.000	3				3		4
M	1.500	10	1			11		5
M	2.000	11				11		6
L	8.000	1				1		7
L	10.000	1				1		8
Total Utility		589	2	0	0	591	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	716		7		709	16	1
1.000	17	2		1	20		2
1.500	11			(1)	10		3
2.000	12				12		4
3.000	1				1		5
4.000	4				4		6
Total:	761	2	7	0	756	16	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	610	47	3	4		45	709	1
1.000		11	4	2		3	20	2
1.500		5	1	2		2	10	3
2.000		2	3	3		4	12	4
3.000						1	1	5
4.000			1	1		2	4	6
Total:	610	65	12	12	0	57	756	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	113				113	2
Total Fire Hydrants	114	0	0	0	114	
Flushing Hydrants						
	17				17	3
Total Flushing Hydrants	17	0	0	0	17	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 17

Number of distribution system valves end of year:

Number of distribution valves operated during year: 76

WATER OPERATING SECTION FOOTNOTES

NONE